

In the United States Court of Federal Claims

No. 03-2164T

(Filed November 24, 2004)

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JADE TRADING, LLC, ET AL.,

Plaintiffs,

v.

THE UNITED STATES,

Defendant.

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Rule 24(a)(2); intervention  
granted for limited purpose  
of opposing consolidation.

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ORDER GRANTING INTERVENTION

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On November 8, 2004, New Vista, LLC and Ari Bergmann Revocable Trust, Plaintiffs in K-2 Trading Ventures LLC v. United States, 04-1419T and 04-1420T (K-2) filed a motion to intervene in this action for the limited purpose of opposing consolidation of K-2 with the instant case.

Under RCFC 24(a)(2) intervention shall be granted if “the applicant claims an interest relating to the property or transaction which is the subject of the action and the applicant is so situated that the disposition of the action may as a practical matter impair or impede the applicant’s ability to protect that interest, unless the applicant’s interest is adequately represented by existing parties.”

Plaintiffs in K-2 oppose consolidation on the grounds that consolidation of the cases would prejudice the taxpayers in K-2 because the cases are at such disparate stages of litigation and the K-2 cases and this action do not involve questions of law or fact that are sufficiently common to justify consolidation.

Because the Defendant has only filed its motion to consolidate in the instant action and not in the K-2 cases, applicants would be unable to lodge their opposition to consolidation absent intervention here. In addition, the interest of the K-2 plaintiffs are not adequately represented by the parties here since the cases involve different taxpayers with different counsel and different transactions occurring in different taxable years.

Good cause having been shown, the motion to intervene by New Vista, LLC and Ari Bergmann Revocable Trust is **GRANTED** for the limited purpose of opposing consolidation.

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**MARY ELLEN COSTER WILLIAMS**  
**Judge**